

### Eligibility for Local Tax Effort (LTE) Billback

Districts may billback for local tax effort to the domicile district for:

1. Any student who is eligible for the PPF
2. Any student who is privately placed (i.e., students not placed by CD, DMH, DYS, or a court of competent jurisdiction) in residential facilities (institutions) in your school district.
  - “Institution” is defined in section 167.126 as a facility organized under the laws of Missouri for the purpose of providing care and treatment of juveniles.

District may not billback for local tax effort when the following apply to the parents or legal guardians:

1. Parental rights have been terminated
2. Both parents/legal guardians are incarcerated
3. The student is an orphan, or
4. Parents/legal guardians do not reside and do not pay taxes in a Missouri school district.

#### **NOTE:**

- ❖ If the student has been adopted or appointed a legal guardian through the courts, the district in which the adoptive parents or legal guardians reside becomes the domicile district.
- ❖ There is no LTE bill back for a child who is living with someone who is acting as a parent (i.e., a relative or a friend). In this case the student becomes a resident of the acting parent’s district.